IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 24TH AUGUST 2007 / 2ND BHADRA 1929

WP(C).No. 25983 of 2007(R)

PETITIONER:

JOHNSON JOSEPH, PROPRIETOR,
MAVELI MODERN RICE MILL, PADUVAPURAM P.O.,
ANGAMALY, ERNAKULAM DISTRICT.

BY ADV. SRI.E.P.GOVINDAN

RESPONDENTS:

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1. THE COMMERCIAL TAX OFFICER,
ANGAMALY.

2. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM.

3. INSPECTING ASST., COMMISSIONER,
COMMERCIAL TAXES, MATTANCHERRY.

4. STATE OF KERALA REPRESENTED BY SECRETARY
TAXES DEPARTMENT, GOVERNMENT SECRETARIAT,
TRIVANDRUM.

BY ADV. SHRI.SREEKRISHNA, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 24/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 25983 of 2007

Dated, this the 24th day of August, 2007

J U D G M E N T

Since petitioner has filed appeals against sales tax assessment for the years 2000-01, 2001-02 and 2002-03 and since petitioner's claim is against rejection of exemption and having regard to the balance tax and interest due, there will be stay against recovery proceedings till disposal of the appeals on petitioner remitting rupees five lakhs in two instalments of Rs. 2.5 lakhs each, first of which will be paid on or before 20/09/2007 and next on or before 20/10/2007. The appellate authority is directed to take up the appeals out of turn and dispose of the same within three months from the date of making payment as above. If payments are not made, entire demand can be recovered during pendency of appeals and in that case appeals will be disposed of in the usual course.

This writ petition is disposed of as above.

(C.N.RAMACHANDRAN NAIR, JUDGE.)

jg